

02-25-2004



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COVER SHEET

To the Assistant Commissioner of Patents and Trademarks: Please record the attached original document or copy thereof.

<p>1. Name of conveying party(ies): ZC Real Estate Solutions Limited  2.23.04  Type of Entity: Corporation of Delaware Additional names(s) of conveying party(ies) attached? No</p>	<p>2. Name and Address of receiving party(ies): ZC Real Estate Tax Solutions Limited 210 Interstate North Parkway, Suite 400 Atlanta, Georgia 30339  Type of Entity: Corporation of Delaware If assignee is not domiciled in the United States, a domestic representative designation is attached:   --   Additional name(s) &amp; address(es) attached? No</p>
<p>3. Nature of Conveyance: Change of Name Execution Date: May 4, 1999 4.A. Trademark Application No(s):</p>	<p>B. Trademark Registration No.(s) 2,207,669  Additional numbers attached? No</p>
<p>5. Name and address of party to whom correspondence concerning document should be mailed:</p>	<p>6. Total number of documents involved: 1</p>
<p>OSTROLENK, FABER, GERB &amp; SOFFEN, LLP 1180 Avenue of the Americas New York, New York 10036-8403</p>	<p>7. Total fee (37 CFR 3.41): \$ 40.00 Enclosed as part of Check No. 14312 In the event the actual fee is greater than the payment submitted or is inadvertently not enclosed or if any additional fee due is not paid, the Patent and Trademark Office is authorized to charge the underpayment to Deposit Account No. 15-0700.</p>
<p>DO NOT USE THIS SPACE</p>	
<p>8. To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.  Marc A. Lieberstein Name of Person Signing  Signature  February 19, 2004 Date  Total number of pages including cover sheet, attachments, and document: 4</p>	

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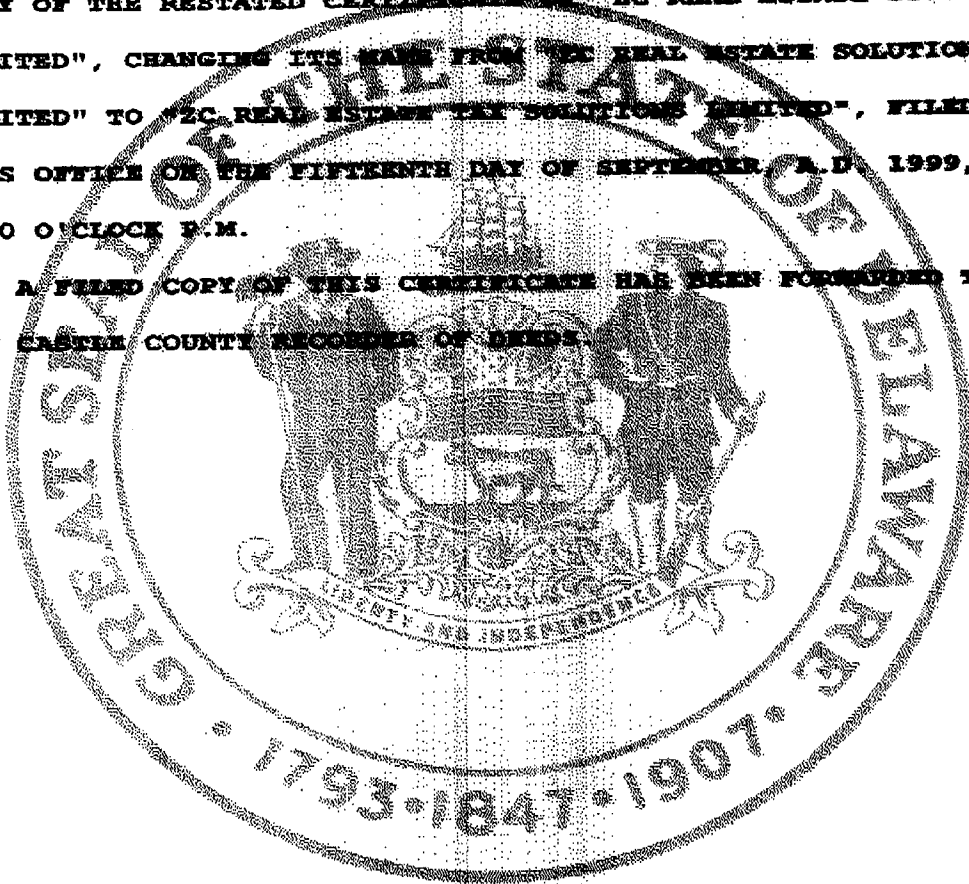
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State of Delaware  
Office of the Secretary of State

PAGE 1

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE RESTATED CERTIFICATE OF "ZC REAL ESTATE SOLUTIONS LIMITED", CHANGING ITS NAME FROM "ZC REAL ESTATE SOLUTIONS LIMITED" TO "ZC REAL ESTATE SOLUTIONS LIMITED", FILED IN THIS OFFICE ON THE FIFTEENTH DAY OF SEPTEMBER, A.D. 1999, AT 4:30 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



*Edward J. Freel*

Edward J. Freel, Secretary of State

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AUTHENTICATION: 9976759

DATE: 09-20-99

**AMENDED AND RESTATED  
CERTIFICATE OF INCORPORATION  
OF  
ZC REAL ESTATE SOLUTIONS LIMITED**

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It is hereby certified that:

The present name of the corporation (hereinafter called the "Corporation") is ZC Real Estate Solutions Limited. The date of filing of the original Certificate of Incorporation of the Corporation with the Secretary of State of the State of Delaware was October 3, 1996.

This Amended and Restated Certificate of Incorporation has been duly adopted in accordance with Sections 228, 242 and 245 of the General Corporation Law of the State of Delaware. The Corporation's sole stockholder has consented in writing to the adoption of this Amended and Restated Certificate of Incorporation.

The text of the certificate of incorporation of the Corporation as amended hereby is restated to read in its entirety as follows:

**FIRST:** The name of the Corporation is:  
**ZC REAL ESTATE TAX SOLUTIONS LIMITED**

**SECOND:** The address of its registered office in the State of Delaware is 1013 Centre Road, Wilmington, DE 19805-1297, County of New Castle. The name of its registered agent at such address is The Prentice-Hall Corporation System, Inc.

**THIRD:** The nature of the business or purposes to be conducted or promoted by the Corporation are to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

**FOURTH:** The aggregate number of shares which the Corporation shall have authority to issue is three thousand (3,000) shares, all of which are to be common stock having a par value of \$0.001, which shall constitute the total number of shares to be issued by the Corporation.

**FIFTH:** In furtherance and not in limitation of the powers conferred by statute, the Board of Directors is expressly authorized to make, alter or repeal the By-laws of the Corporation.

**SIXTH:** Each director and officer of the Corporation shall be indemnified to the fullest extent now or hereafter permitted by law in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he or she is or was a director or officer of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other

enterprise. Without limiting the generality of the foregoing, the Corporation shall indemnify each person within the scope of the foregoing to the extent to which it is given the power to do so by Section 145 of the General Corporation Law of the State of Delaware as in effect on the effective date of this certificate of incorporation or as thereafter amended.

**SEVENTH:** A director of the Corporation shall not be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director except for liability (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of Law, (iii) under Section 174 of the Delaware General Corporation Law, as the same exists or hereafter may be amended, or (iv) for any transaction from which the director derived an improper personal benefit. If the Delaware General Corporation Law is hereafter amended to authorize the further elimination or limitation of the liability of the directors, then the liability of a director of the Corporation, in addition to the limitation on personal liability provided herein, shall be limited to the fullest extent permitted by the amended Delaware General Corporation Law. Any repeal or modification of this Article by the stockholders of the Corporation shall be prospective only, and shall not adversely affect any limitation on the personal liability of a director of the Corporation existing at the time of such repeal or modification.

ZC Real Estate Solutions Limited has caused this Amended and Restated Certificate of Incorporation to be signed by the undersigned, on 10/20/99, 1999.

**ZC REAL ESTATE TAX SOLUTIONS LIMITED**

BY: [Signature]

TITLE: Chairman

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